pleased to declare that the amendments in rule 40 of the Land-Revenue Code Rules made by Government Notification in the Revenue Department, No. 3588, dated the 13th April 1909, shall apply to the villages in the Rátnagiri District to which the said Act extends.

APPOINTING AN EX OFFICIO KHOTI SETTLEMENT OFFICER IN THE RATNA'GIRI DISTRICT.

Notn. No. 4719, Revenue, dated 7th July 1890, B. G. G., 1890, Pt. I, p. 654.

His Excellency the Governor in Council is pleased to appoint the Collector of Ratnágiri to be *ex officio* Khoti Settlement Officer in the Ratnágiri District with effect from 1st June 1890. * *

APPOINTING AN EX OFFICIO ASSISTANT KHOTI SETTLEMENT OFFICER.

Notn. No. 10409, Revenue, dated 18th December 1894, B. G. G., 1894, Pt. I, p. 1259.

His Excellency the Governor in Council is pleased to appoint the Assistant Collector in charge of the Chiplún, Khed and Dápoli Tálukás of the Ratnágiri District to be *ex-officio* Assistant Khoti Settlement Officer.

RULES AND ORDERS UNDER BOMBAY ACT I OF 1883.

(BOMBAY HIGHWAY.)

APPLYING THE ACT TO CERTAIN LOCAL AREAS IN POONA, KIRKEE, AHMEDABAD, BELGAUM, MA'LEGAON AND KA'RWA'R.

Notn. No. 20, Public Works, dated 24th April 1883, B. G. G., 1883, Pt. I, p. 318.

His Excellency the Right Honourable the Governor in Council hereby notifies, under section 2 of Bombay Act No. I of 1883, the "Bombay Highway Act, 1883," that the said Act shall apply to the local areas specified below, that is to say :—

I.—To the City of Poona and the Cantonments and Stations of Poona and Kirkee.

II.—*To the City, Cantonment, and Station of Ahmedabad* (1).

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(1) The portion in Italics was superseded by Notification No. 51, dated 21st December 1883, printed on page 643, *infra*.

III.—To the Town, Cantonment, and Station of Belgaum.

IV.—To the Town, Cantonment, and Station of Málegaon.

V.—To the Town and Station of Kárwár.

APPLYING THE ACT TO CERTAIN VILLAGES IN THE VICINITY OF POONA AND KIRKEE.

(1) *Notn. No. 37, Public Works, dated 1st October 1883, B. G. G., 1883, Pt. I, p. 737.*

His Excellency the Right Honourable the Governor in Council hereby notifies, under section 2 of Bombay Act No. I of 1883, the "Bombay Highway Act, 1883," that the said Act shall apply to the villages specified in the margin in the vicinity of Poona and Kirkee and all lands comprised within the revenue survey maps of Poona and Kirkee, as well as to the City of Poona and the Cantonments and Stations of Poona and Kirkee already notified.

Yerrowda.
New Kirkee.
Mali Munjeri.
Mundhawa.
Ghorpadi.
Wánowri.
Kondve Khurd.
Bhámburda.
Parvati.
Dhankowdi.
Kondve Budruk.
Dhawde.
Katraj.
Yerandowna.
Kothrud.
Páshán.
Banere.
Bawdhan Budruk and Bawdhan Khurd (2).
Bhosri.
Bapudi.
Bhopkhel.
Vadgaon Budruk.
Dhairi.
Hingne Budruk and Hingne Khurd (2).
Anndh.
Kharadi.

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(3) *Notn. No. 85, Public Works, dated 16th October 1895, B. G. G., 1895, Pt. I, p. 1047.*

His Excellency the Right Honourable the Governor in Council hereby notifies, under section 2 of Bombay Act I of 1883, the Bombay Highway Tax Act, 1883, that the villages and lands specified in the margin in the Haveli Táluka of the Poona District shall be excluded from the local area previously notified as being amenable to the assessment under the said Act.

1. Dhayri,
2. Vadgaon Budruk,
3. Hingne Khurd,
4. Sángwi,
5. Dápuri,
6. Pimple Gurao,
7. Bhosri,
8. Bopkhel,
9. Hadapsar,
10. Fursungi,
11. Umli Dewach,

and

all lands of Kátraj village lying to the south of Survey Nos. 115, 114, 111, 92, 95, 70, 69, 63, 64, 50, 49 and 52 comprised within the Revenue Survey map of that village.

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(1) For the exclusion of certain villages from the operation of this Notification, see Notification No. 85, Public Works, dated 16th October 1895, printed on this page.

(2) These corrections were made by Notification No. 5, Public Works, dated 19th January 1884, *B. G. G.*, 1884, Pt. I, p. 50.

(3) This notification has since been modified by Government Notification No. 19, Public Works, dated the 18th May 1904, printed at page 643, *infra*.

Notn. No. 19, Public Works, dated 18th May 1904, B. G. G., 1904, Pt. I, p. 596.

In modification of Government Notification No. 85, dated 16th October 1895, printed at page 1047, Part I, of the *Bombay Government Gazette*, dated 17th idem, His Excellency the Right Honourable the Governor in Council hereby notifies, under section 2 of Bombay Act I of 1883, the "Bombay Highway Act, 1883," that the said Act shall apply to the village of Dápudi in táluka Haveli of the Poona District with effect from the 1st of April 1904.

APPLYING THE ACT TO CERTAIN LOCAL AREAS IN AHMEDABAD.

Notn. No. 51, Public Works, dated 21st December 1883, B. G. G., 1883, Pt. I, p. 1024.

In exercise of the power conferred by section 2 of the Bombay Highway Act, 1883, and with reference to the Notification No. 20, published at page 318 of the *Bombay Government Gazette* of the 26th April 1883[1], the Governor in Council is pleased to direct that the said Act shall apply to the Municipal District *and Cantonment*[2] of Ahmedabad and to the area bounded as follows, (namely) :—

On the south by the Municipal District of Ahmedabad ;
On the west and north-west by the river Sábarmati ;
On the north-east by the Cantonment of Ahmedabad ;
On the east by the road leading from the Camp to the Railway Station of Ahmedabad.

LEVY OF TAX ON VEHICLES, ETC., FROM PERSONS OWNING OR HAVING CHARGE OF THE SAME AND RESIDING IN CERTAIN LOCAL AREAS IN POONA AND KIRKEE.

Notn. No. 50, Public Works, dated 19th December 1883, B. G. G., 1883, Pt. I, p. 1602.

With reference to Government Notification No. 37[3], published at page 737 of the *Bombay Government Gazette* of the 4th October 1883, extending the Bombay Highway Act, 1883, to certain villages in the vicinity of Poona and Kirkee and to all lands comprised within the Revenue Survey maps of Poona and Kirkee as well as to the City of Poona and the Cantonments and Stations of Poona and Kirkee, it is hereby notified for general information that a tax will be levied, on and after the 31st January 1884, from all persons resident within the local area so notified owning or having charge of any such vehicle, horse or pony as is hereinafter described at the following rates (namely):—

1. For every four-wheeled vehicle on springs ... Rs. 5 per quarter.
2. For every two-wheeled vehicle on springs ... Rs. 3 per quarter.

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(1) Printed at page 641, *supra*.

(2) The Cantonment of Ahmedabad is excluded from the area specified—*vide* Notification No. 61, dated 10th November 1885, printed on the next page.

(3) Printed at page 642, *supra*.

3. For every cart or hackery drawn by bullocks ... Rs. 1-2-0 per quarter.
4. For every horse, or pony of the height of 12 hands or upwards ... ... Rs. 2-8-0 per quarter.

Provided that the above tax shall not be levied within the limits of the Municipality of Poona so long as a Municipal tax on vehicles and animals is levied therein.

LEVY OF TAX ON VEHICLES, ETC., FROM PERSONS OWNING OR HAVING CHARGE OF THE SAME AND RESIDING IN CERTAIN LOCAL AREAS IN AHMEDABAD.

Notn. No. 52, Public Works, dated 21st December 1883, B. G. G., 1883, Pt. I, p. 1024.

With reference to Government Notification No. 51, dated 21st December 1883[1], published above, extending the Bombay Highway Act, 1883, to the Municipal District *and to the Cantonment*[2] and Station of Ahmedabad, it is hereby notified for general information that a tax will be levied on and after the 1st January 1884 from all persons resident within the local area so notified owning or having charge of any such vehicle, horse or pony as is hereinafter described at the following rates (namely):—

1. For every four-wheeled vehicle on springs ... ...Rs. 5 per quarter.
2. For every two-wheeled vehicle on springs ... ...Rs. 3 per quarter.
3. For every cart or hackery drawn by bullocks... ... ...Rs. 1-2 per quarter.
4. For every horse, or pony of the height of 12 hands or upwards ... ... Rs. 2-8 per quarter.

Provided that the above tax shall not be levied within the limits of the Municipality of Ahmedabad so long as a Municipal tax on vehicles and animals is levied therein.

EXCLUDING THE CANTONMENT OF AHMEDABAD FROM THE AREAS SPECIFIED IN NOTIFICATIONS NOS. 51 AND 52 OF 1883.

Notn. No. 61, Public Works, dated 10th November 1885, B. G. G., 1885, Pt. I, p. 1289.

With reference to Notifications Nos. 51[1] and 52[3], published at page 1024 of Part I of the *Bombay Government Gazette* of 27th December 1883, the Governor in Council is pleased to direct that the Cantonment of Ahmedabad shall be excluded from the local area specified in the said Notifications.

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(1) Printed at page 643, *supra*.

(2) The Cantonment of Ahmedabad is excluded from the area specified—*vide* Notification No. 61, dated 10th November 1885, printed on this page.

(3) Printed on this page.

RULES FOR THE ASSESSMENT AND RECOVERY OF THE HIGHWAY TAX.

Notn. No. 2, Public Works, dated 4th January 1884, B. G. G., 1884, Pt. I, p. 24.

In exercise of the power conferred by Section 4 of the Bombay Highway Act, 1883, the Governor in Council is pleased to make the following rules for the assessment and recovery of the tax from time to time leviable under the said Act in any local area notified under Section 2 thereof (namely):—

PRELIMINARY.

"Collector" defined.

1. In these rules the word "Collector" means, in a Military Cantonment, the Cantonment Magistrate, and elsewhere the Collector of the district, or such other officer as he empowers to carry out these rules.

ASSESSMENT.

Assessment book to be kept.

2. The Collector shall cause to be prepared once a year, in a book to be provided by him for this purpose, a list of the persons liable to the said tax, showing in distinct columns :—

(*a*) the names and residences of such persons ;

(*b*) the description of vehicles or animals in respect of which they are respectively liable to the tax ;

(*c*) the amount of tax for which each such person is assessed for each quarter of the year ; and

(*d*) the amount of the said tax, if any, remitted in each quarter under clause (*b*) or (*c*) of Section 3 of the Act.

The said book shall be kept at the office of the Collector and shall be open to the inspection of any respectable resident of the local area within which the tax is leviable.

Returns to be required by the Collector from persons supposed to be liable to the tax.

3. To enable the Collector to have such list prepared he shall send to every person, supposed to be liable to the payment of the tax, a schedule which he shall desire him to fill up with such information respecting the vehicles and animals owned by such person, or in his charge, as the Collector thinks necessary for the assessment of the tax, and to return it, under his signature or mark, within one week from the receipt thereof.

Every person to whom any such schedule is sent shall be bound to fill up and return the same as so required, whether he be liable to be assessed with the tax or not.

Persons liable to be assessed.

[a] 3*A*.—The person who keeps any vehicle or animal for use, whether he be the owner thereof or a person who hires it or has the loan of it, or has charge of it in any other capacity, shall be deemed to be the person liable to be assessed with the tax.

[a] This rule was inserted by G. N. No. 32, Public Works, dated 13th June 1884, *B. G. G.*, 1884, Pt. I, p. 445.

If one and the same vehicle or animal be so kept for use in any quarter by two or more different persons, each person who so keeps the vehicle or animal for more than fifteen days shall be assessed with the tax according to the provisions of the Act: provided that,

(*a*) if a vehicle or animal is kept for use by several different persons, other than the owner thereof, consecutively in one quarter, all or some of whom are not liable to the tax, owing to their not keeping the vehicle or animal for more than fifteen days each, the owner of the said vehicle or animal shall, if resident within the local area in which the tax is leviable, be assessed with the quarter's tax or with the portion of the quarter's tax not recoverable from any of the said persons, as the case may be;

(*b*) the aggregate of the sums recovered from any two or more persons for any one quarter in respect of any one vehicle or animal shall not exceed the full amount of the tax leviable for that quarter in respect of such vehicle or animal.

Notice to be given to the Collector by persons who become newly possessed of vehicles or animals liable to the tax.

4. Every person who becomes possessed of any vehicle or animal, in respect of which he will be liable for the first time to the tax aforesaid, shall be bound, within fifteen days of his becoming possessed of the same, to give notice thereof in writing to the Collector.

Claims to total or partial exemption how to be notified.

5. Every person, who claims under clause (*b*) or (*c*) of Section 3 of the Act to be exempt from two-thirds or from the whole of the said tax in respect of any vehicle or animal owned by him or in his charge during any quarter, shall forward by post to the Collector, or leave at his office, not later than the last day of such quarter, a notice in writing, under his signature or mark setting forth the facts on which such claim is based.

The Collector may inspect stables, &c., and summon persons to give information.

6. The Collector, or any person authorized by him in this behalf, may:—

(*a*) at any time between 5 A. M. and 7 P. M. enter and inspect any stable or coach-house or any place in which he may have reason to believe there is any vehicle or animal in respect whereof the aforesaid tax is leviable;

(*b*) summon any person whom he has reason to believe to be liable to the said tax, or any servant of such person, and to examine such person or servant as to the liability of such person to the tax, and as to the number and description of the vehicles or animals, if any, in respect of which such person is so liable.

COLLECTION.

Tax for what quarters and when leviable.

7. The said tax shall be payable for each of the following four quarters of every year, *viz.*:—

(1) 1st January to 31st March;
(2) 1st April to 30th June;
(3) 1st July to 30th September;
(4) 1st October to 31st December.

It shall ordinarily be payable in arrear on the first day of the quarter next following that for which it is due; but in the case of a person who ceases to be a resident of the local area in which the tax is leviable at any time during the currency of a quarter, it shall be payable one week before such person's departure from the said area.

Bills to be presented.

8. When any tax shall have become due, the Collector shall, with the least practicable delay, cause to be presented to the person liable to the payment thereof a bill for the sum due. The bill shall specify the quarter, or portion of the quarter, and the vehicles or animals in respect of which the tax is charged and the name of the person from whom it is claimed, and shall contain a notice that the amount of the bill must be paid into the Collector's office within fifteen days from the date of the presentation of the said bill.

Hearing of complaints.

9. Complaints against the assessment of any tax under these Rules or the amount thereof, may be made to the Collector by application in writing forwarded by post or left at his office, at any time within seven days from the date of the presentation of the bill for such tax, and upon hearing such complaints the Collector may make such amendments, if any, in the book kept under Rule 2 and in the bill as he shall think proper, and if he thinks that the complainant is not liable to the tax, he shall cancel the bill.

Notice of demand.

10. If any bill, which is not cancelled under the last preceding Rule, is not paid by the person from whom payment is claimed, or on his behalf, within fifteen days from the presentation thereof, the Collector may cause to be served upon the defaulter a notice of demand in Form A, hereto annexed, or to the like effect, and if he do not within fifteen days from the service of such notice of demand pay the sum due, or show sufficient cause for non-payment of the same, to the satisfaction of the Collector and if no appeal shall have been preferred and the amount of the tax deposited as hereinafter provided, such sum, with all costs, may be levied by order of the Collector under a warrant in Form B, hereto annexed, by distress and sale of the goods and chattels of the defaulter.

For every notice of demand under this section which the Collector shall cause to be served upon any person, a fee not exceeding one rupee, the amount of which shall be in each case fixed by the Collector, shall be paid by each person. Such fee shall be added to the amount of the tax in respect of which the notice is given, and, if not duly paid, shall be levied as costs in the same manner as such tax may be levied.

Goods of defaulter wherever found may be distrained.

11. The goods and chattels of any person from whom any tax is due may be distrained, wherever the same may be found, for default in the payment of the money due from such person.

Inventory, notice of distress.

12. The officer charged with the execution of a warrant of distress shall make an inventory of the goods and chattels seized under any such warrant, and shall at the same time give a notice in writing, in Form C, hereto annexed, to the person in possession thereof at the time of the seizure, that the said goods and chattels will be sold as therein mentioned.

13. If the warrant is not in the meantime discharged or suspended by the Collector the goods and chattels seized shall be sold under the orders of the Collector, who shall apply the proceeds, or such part thereof as may be necessary, in discharge of the tax and of the costs payable by the defaulter, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure.

Sale.

Fees shall be payable upon distraints under these rules at the rates set forth in Table D, hereto annexed, and shall be recoverable from the defaulter as costs in addition to the amount of the tax.

Fees.

14. Instead of proceeding by distress and sale, or, in case of failure to realize by distress the whole or any part of the sum due by a defaulter, the Collector may sue the defaulter in any Court of competent jurisdiction.

Collector may sue instead or on failure of distress.

APPEALS.

15. Appeals against any tax assessed and claimed under the foregoing provisions shall be heard and determined, in Military Cantonments by the Cantonment Committee, and elsewhere by the Commissioner of the Division, or by such other officer as Government from time to time direct. But no such appeal shall be heard unless :—

When and to whom appeals may be made.

(*a*) the amount of the tax has first of all been deposited with the Collector ; and

(*b*) a complaint has been previously made under Rule 9 to the Collector, and such complaint has been disposed of by the Collector ; and

(*c*) the appeal is brought within fifteen days from the date of the presentation of the bill for the tax complained of, or, if a complaint have been made against it under Rule 9 within fifteen days from the date of the Collector's order disposing of such complaint.

If the appellate authority decreases or remits the amount of the tax, the Collector shall grant to the appellant a refund accordingly.

[a] 16. It shall be lawful for the Collector to direct that any balances of tax which have remained due for more than one year may be written off if, after the requisite enquiry, he is satisfied that they are irrecoverable.

FORM A. (*See Rule* 10.)

NOTICE OF DEMAND.

To

of

Take notice that the Collector demands from you the sum of due from you on account of the tax leviable under the Bombay Highway Act, 1883, for the quarter ending on the 18 , as per Bill No. dated already presented to you ; and that, if the sum

[a] This Rule was added by G. N. No. 65, Public Works, dated 10th September 1887, *B. G. G*, 1887, Pt. I, p. 796.

due is not paid into the said Collector's office at , or if sufficient cause for the non-payment of the sum is not shown to the Collector within fifteen days from the serivce of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Date

(*Signature of the Collector.*)

FORM B. (*See Rule* 10.)

DISTRESS WARRANT.

To

(*Here insert the name of the officer charged with the execution of the warrant.*)

Whereas of has not paid, or shown sufficient cause for the non-payment of, the sum of rupees due for the tax leviable under the Bombay Highway Act, 1883, for the quarter ending on the 18 , although the said sum has been only demanded in writing from the said , and fifteen days have elapsed since the service of the notice of demand; This is to command you to distrain the goods and chattels of the said to the amount of the said sum of rupees , and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distress; and if within five days next after such distress, the said sum shall not be paid together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the said sum of rupees, and the charges of taking, keeping, and selling such distress, to return the surplus, if any, on demand, to the person whom you shall find in possession of the said goods and chattels. If sufficient distress cannot be found of the goods and chattels of the said you are to certify the same to me, together with this warrant. Dated

(*Signature of the Collector.*)

Seal.

FORM C. (*See Rule* 12.)

FORM OF INVENTORY AND NOTICE.

(*Here state particulars of goods seized.*)

To

of

Take notice that I have this day seized the goods and chattels specified in the above inventory for the sum of rupees due by on account of the tax leviable under the Bombay Highway Act, 1883, for the quarter ending on the 18 ; and that unless you pay into the office of the Collector the amount due, together with the costs of this distress, within five days from the date of this notice, the goods and chattels will be sold.

(*Signature of the Officer executing the Warrant of Distress.*)

Date

TABLE D. (*See Rule* 13.)

Table of Fees payable in Distraints under these rules:—

Sum distrained for.	Fee. Rs.	a.	p.
Under 5 rupees	0	4	0
Not less than Rs. 5 and under Rs. 10 ...	0	8	0
Do. „ 10 do. „ 15 ...	0	12	0
Do. „ 15 do. „ 20 ...	1	0	0
Do. „ 20 do. „ 25 ...	1	4	0
Do. „ 25 do. „ 30 ...	1	8	0
Do. „ 30 do. „ 35 ...	1	12	0
Do. „ 35 do. „ 40 ...	2	0	0
Do. „ 40 do. „ 45 ...	2	4	0
Do. „ 45 do. „ 50 ...	2	8	0
Do. „ 50 do. „ 60 ...	3	0	0
Do. „ 60 do. „ 80 ...	3	12	0
Do. „ 80 do. „ 100 ...	4	8	0
Above 100 rupees	5	0	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case four annas must be paid daily for each man.

EXEMPTING PERSONS OWNING OR HAVING CHARGE OF CARRIAGES LICENSED TO BE USED AS STAGE CARRIAGES FROM THE TAX IMPOSABLE UNDER SECTION 3 OF THE ACT.

Notn. No. 26, Public Works, dated 21st May 1884, B. G. G., 1884, Pt. I, p. 388.

In exercise of the power conferred by Section 8 of the Bombay Highway Act, 1883, the Governor in Council is pleased to exempt every person owning or having charge of a carriage licensed under Act XVI of 1861 to be used as a stage carriage, from the tax imposable on such carriage under Section 3 of the first named Act, provided that, during any quarter for which exemption is claimed, the carriage is not used in any local area in which the said Bombay Highway Act is in force for any purpose other than the conveyance of passengers for hire over distances exceeding twenty miles.

EXEMPTING PERSONS OWNING OR HAVING CHARGE OF CARTS USED IN THE EMPLOY OF THE POONA CANTONMENT COMMITTEE FOR REMOVAL OF NIGHT-SOIL, &c., FROM THE TAX IMPOSABLE UNDER SECTION 3 OF THE ACT.

Notn. No. 36, Public Works, dated 4th August 1884, B. G. G., 1884, Pt. I, p. 578.

In exercise of the power conferred by Section 8 of the Bombay Highway Act, 1883, the Governor in Council is pleased to exempt every person owning or having charge of a cart used in the employ of the Poona Cantonment Committee for the removal of night-soil and rubbish, or for watering roads from the tax imposable on such cart under Section 3 of the said Act.